

County of Henry

P.O. BOX 7
KINGS MOUNTAIN ROAD
COLLINSVILLE, VIRGINIA 24078-0007
www.henrycountyva.gov



BENNY SUMMERLIN
County Administrator

TIM HALL
Deputy County Administrator

January 26, 2010

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Mr. Walter J. Kucharski
Audit of Public Accounts
P. O. Box 1295
Richmond, Virginia 23218

RE: County of Henry, Virginia

Dear Mr. Kucharski:

In response as to why the County did not meet the statutory deadline as required by Section 15.2-2510 of the Code of Virginia, the audit took longer to finalize this year due to the following reasons:

- 1) The financial statements had to be updated for GASB 45 which is a complex addition to the audit.
- 2) The County's Finance Director of many years retired June 30, 2009. Turnover in a position as important as the Finance Director's always leads to transition issues. Accuracy is better than speed in this case.
- 3) Staffing and communications are an issue during the Thanksgiving and Christmas holidays.

Sincerely,

Benny Summerlin
County Administrator

cc: Creedle, Jones & Alga, P.C.
Darrell W. Jones, Director of Finance